IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 7TH FEBRUARY 2007 / 18TH MAGHA 1928

WP(C).No. 4169 of 2007(U)

PETITIONER:

M/S.KANNAMTHANAM & COMPANY,
MEDANADA, CHELLAPPARA, MALAYAM,
THIRUVANANTHAPURAM, REPRESENTED BY MANAGING PARTNER K.J.THOMASKUTTY.

BY ADV. SRI.BECHU KURIAN THOMAS

RESPONDENTS:
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1. **STATE OF KERALA, REPRESENTED BY COMMISSIONER, COMMERCIAL TAXES DEPARTMENT, THIRUVANANTHAPURAM.**

2. **INTELLIGENCE OFFICER, SQUAD NO.2, COMMERCIAL TAXES, THIRUVANANTHAPURAM.**

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 07/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 4169 OF 2007-U

JUDGMENT

The petitioner has approached this Court, challenging Ext.P3 order, imposing penalty on the petitioner, on various grounds. The petitioner submits, the order has been passed without jurisdiction and authority of law. Against the said order, the petitioner has got a right of revision under the provisions of the K.V.A.T. Act. But, the learned counsel for the petitioner submits that the said remedy is not efficacious, as the petitioner may have to pay 50% of the penalty levied. The said submission cannot be accepted. The revisional authority has power to grant stay of Ext.P3, including absolute stay. If the petitioner is aggrieved by the stay order granted by the said authority, it can approach this Court also. In view of the said position, the Writ Petition is dismissed without prejudice to the contentions of the petitioner and its right to invoke the statutory remedy available to it against Ext.P3 order.

7th February, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/